

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in  
Property Offered for Sale**

**NOTE:** The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date)   .

**As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) The Taxpayer**  
**Some of these encumbrances or interests may be superior to the lien of the United States.**

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Property Taxes 2008	1,243.32	12/31/2008	12/31/2008 Gilmer County Tax Commissioner	Gilmer County Tax Commissioner 1 Broad Street Suite 105 Ellijay, GA 30540	02/23/2010
Property Taxes 2009	1,188.61	12/31/2009	12/31/2009 Gilmer County Tax Commissioner	Gilmer County Tax Commissioner 1 Broad Street Suite 105 Ellijay, GA 30540	02/23/2010
Notice of Federal Tax Lien	20,758.64	03/06/2006	09/24/2009 Clerk of Superior Court Gilmer County Ellijay, GA 30540	United States Treasury Internal Revenue Service 2400 Herodian Way Ste 450 Smyrna, GA 30080	03/31/2010
Notice of Federal Tax Lien	24,551.70	02/26/2007	09/24/2009 Clerk of Superior Court Gilmer County Ellijay, GA 30540	United States Treasury Internal Revenue Service 2400 Herodian Way Ste 450 Smyrna, GA 30080	03/31/2010
Notice of Federal Tax Lien	41,311.06	07/23/2007	09/24/2009 Clerk of Superior Court Gilmer County Ellijay, GA 30540	United States Treasury Internal Revenue Service 2400 Herodian Way Ste 450 Smyrna, GA 30080	03/31/2010
Notice of Federal Tax Lien	23,378.94	07/23/2007	09/24/2009 Clerk of Superior Court Gilmer County Ellijay, GA 30540	United States Treasury Internal Revenue Service 2400 Herodian Way Ste 450 Smyrna, GA 30080	03/31/2010
Notice of Federal Tax Lien	18,138.03	07/23/2007	09/24/2009 Clerk of Superior Court Gilmer County Ellijay, GA 30540	United States Treasury Internal Revenue Service 2400 Herodian Way Ste 450 Smyrna, GA 30080	03/31/2010
Notice of Federal Tax Lien	3,170.23	11/09/2009	12/21/2009 Clerk of Superior Court Gilmer County Ellijay, GA 30540	United States Treasury Internal Revenue Service 2400 Herodian Way Ste 450 Smyrna, GA 30080	03/31/2010

<b>Name</b>	Sloane Wilkinson	Signature	Date
<b>Title</b>	Property Appraisal & Liquidation Specialist		

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**As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) Richard L & Judy M Lecroy**  
**Some of these encumbrances or interests may be superior to the lien of the United States.**

<b>Name</b>	Sloane Wilkinson	Signature	Date
<b>Title</b>	Property Appraisal & Liquidation Specialist		